

C O P Y

in opinion

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December 2, 1954

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SEP 22 1998

CONCORD, N.H.

Ernest F. Johnson, Secretary-Treasurer
New Hampshire Board of Accountancy
32 Main Street
Littleton, New Hampshire

Dear Mr. Johnson:

You have inquired whether it is a violation of R.L., c. 320, s. 10, for a person to advertise and hold himself out in New Hampshire as a Certified Public Accountant of another State without having received a certificate from your Board.

It is my opinion that such action is a violation. Section 10 provides in part that, "If any person shall represent himself to the public as having received a certificate as provided for in this chapter, or shall assume to practice as a certified public accountant without having received such certificate," he is subject to the penalties as provided therein. The certificate required is the certificate issued by your Board under authority of R.L., c. 320. The statute is, of course, directed towards practice in New Hampshire and compliance is not had unless a certificate is received from your Board prior to practice as a Certified Public Accountant in this State regardless of the fact that a certificate may be held which was issued by a sister State.

It has occurred to me that the problem would be solved if the two persons in question were to apply for, and receive, a New Hampshire certificate under the reciprocity section. I am wondering whether this avenue has been explored and the men are aware of their possible rights thereunder.

Very truly yours,

Richard C. Duncan
Assistant Attorney General

RCD/sml